

---

**Declaration of Jiang Ping**

---

**EXHIBIT 2**

---

## **Administrative Regulations of The People's Republic of China Governing the Registration of Legal Corporations**

<b>Promulgation date:</b>	<b>06-03-1988</b>	<b>Department:</b> State Council
<b>Effective date:</b>	<b>07-01-1988</b>	<b>Subject:</b> Enterprises, Industrial and Commercial Management

---

### **ADMINISTRATIVE REGULATIONS OF THE PEOPLE'S REPUBLIC OF CHINA GOVERNING THE REGISTRATION OF LEGAL CORPORATIONS**

**(Promulgated 13 May 1988 by the State Council)**

#### **CONTENTS**

##### **CHAPTER I GENERAL PRINCIPLES**

##### **CHAPTER II COMPETENT REGISTRATION ORGANS**

##### **CHAPTER III CONDITIONS OF REGISTRATION AND CONDITIONS GOVERNING REGISTRATION APPLICANTS**

##### **CHAPTER IV ITEMS FOR REGISTRATION**

##### **CHAPTER V REGISTRATION FOR COMMENCEMENT OF BUSINESS**

##### **CHAPTER VI AMENDMENT OF REGISTRATION**

##### **CHAPTER VII CANCELLATION OF REGISTRATION**

##### **CHAPTER VIII PUBLIC NOTICES, ANNUAL REVIEWS AND LICENCE ADMINISTRATION**

##### **CHAPTER IX ADMINISTRATION OF THE REGISTRATION OF THE BUSINESS ACTIVITIES OF INSTITUTIONS AND SOCIAL ORGANISATIONS OF A TECHNICAL NATURE**

##### **CHAPTER X SUPERVISION AND CONTROL**

##### **CHAPTER XI SUPPLEMENTARY PRINCIPLES**

## **CHAPTER I GENERAL PRINCIPLES**

**Article 1.** These Regulations are formulated in accordance with the General Principles of the Civil Law of the People's Republic of China in order to establish an administrative system for the registration of corporations, to verify the status of corporations, to safeguard the legal rights and interests of enterprises, to outlaw illegal operations and to safeguard social and economic order.

**Article 2.** An enterprise which meets the requirements of a legal person shall register as a corporation in accordance with the provisions of these Regulations if it is:

(1) an enterprise owned by the whole people;

(2) a collectively-owned enterprise;

(3) an allied enterprise;

(4)a Sino-foreign joint equity enterprise, Sino-foreign cooperative enterprise or sole foreign investment enterprise established within the territory of the People's Republic of China;

(5) a private enterprise; or

(6) another type of enterprise which is legally required to register as a corporation.

**Article 3.** An enterprise applying to register as a corporation shall be registered, issued with a Corporate Business Licence and granted legal person status subject to its examination and approval by an organ responsible for registering corporations. Its legal rights and interests shall receive the protection of State laws.

An enterprise which is legally required to register as a corporation, but which has not been examined, approved and registered by an organ responsible for registering corporations shall not be permitted to conduct business activities.

## **CHAPTER II COMPETENT REGISTRATION ORGANS**

**Article4.**The organs responsible for registering corporations (hereinafter referred to as competent registration organs) shall be the State Administration for Industry and Commerce and the local administrations of industry and commerce at the various levels. Competent registration organs at the various levels shall perform their duties under the leadership of their higher level authorities in accordance with the law and free from unlawful intervention.

**Article 5.** A national company, entrepreneurial group or company engaged in import/export dealings whose establishment was approved by the State Council or a State Council authorised department shall be subject to examination, approval and registration by the State Administration for Industry and Commerce. A Sino-foreign joint equity enterprise, Sino-foreign co-operative enterprise or sole foreign investment enterprise shall be subject to examination, approval and registration by the State Administration for Industry and Commerce or its authorised local administration for industry and commerce.

A subsidiary (branch) of a national company or an enterprise, entrepreneurial group or company engaged in import/ export dealings whose establishment was approved by a provincial, autonomous region or directly administered municipal people's government or its authorised department shall be subject to examination, approval and registration by a provincial, autonomous region or directly administered municipal administration for industry and commerce.

All other enterprises shall be subject to examination, approval and registration by local municipal or county level administrations for industry and commerce.

**Article 6.** Competent registration organs at the various levels shall establish corporation registration files and registration statistics systems. They shall keep informed of all basic information regarding corporation registration so as to facilitate the development of a planned commodity economy.

Competent registration organs, in accordance with society's requirements and in a planned fashion, shall develop the service of providing the public with information on corporation registration.

## **CHAPTER II CONDITIONS OF REGISTRATION AND CONDITIONS GOVERNING REGISTRATION APPLICANTS**

**Article 7.** A unit which applies for registration as a corporation shall fulfil the following conditions:

- (1) have its own name, organisational structure and articles of association;
- (2) have a fixed place of business and the necessary facilities;
- (3) have funds and personnel of an amount and number which conform with State regulations and which are in proportion with the scale of its production operations and services;

- (4) have the ability to bear civil liability independently;
- (5) have a scope of business which conforms with the provisions of State laws, statutory regulations and policies.

**Article 8.** The registering of an enterprise as a corporation shall be handled by the party responsible for its organisation and establishment.

The registering of an allied enterprise which bears civil liability independently shall be handled by the party responsible for its organisation and establishment.

#### **CHAPTER IV ITEMS FOR REGISTRATION**

**Article 9.** The main involved in registering as a corporation shall be the corporation name, domicile, business premises, legal representative, economic nature, scope of business, means of operation, registered capital, number of personnel, duration of operations and branch organisations.

**Article 10.** A corporation shall be permitted to use only one name. The name used in an application for registration as a corporation shall be subject to examination and verification by a competent registration organ. After approval and registration of the name, the corporation shall have proprietary right of use within the prescribed limits.

When applying to establish a Sino-foreign joint equity enterprise, Sino-foreign co-operative enterprise or sole foreign investment enterprise, an application to register the name of the enterprise shall be submitted to a competent registration organ before procedures for the examination and approval of the contract and articles of association are undertaken.

**Article 11.** The legal representative of a corporation which is examined, approved and registered by a competent registration organ shall be the person who represents the enterprise as its signatory in the exercise of its functions and powers. The signature of a legal representative shall be filed with the relevant competent registration organ.

**Article 12.** Registered capital shall consist of property under the operational management of a corporation as accorded by the State or property owned by a corporation itself.

If a corporation which is registering the commencement of business operations applies to register an amount of capital which does not correspond with the amount of capital actually available, the matter shall be handled in accordance with the specific provisions of the State.

**Article 13.** The scope of business of a corporation shall be appropriate in relation to the amount of its capital, its premises, equipment, number of personnel and technical strength. It may, in accordance with relevant State provisions, conduct one main business and operate sidelines concurrently. A corporation shall operate within its approved and registered scope of business.

## **CHAPTER V REGISTRATION FOR COMMENCEMENT OF BUSINESS**

**Article 14.** A corporation registering commencement of business operations shall submit an application to a competent registration organ within 30 days of obtaining the approval of the department in charge or the examining and approving organ. If a corporation registering commencement of business operations is without a department in charge or an examining and approving organ, the competent registration organ shall conduct the examination. A competent registration organ shall issue its decision regarding approval of a registration application within 30 days of receiving the application.

**Article 15.** When applying to register the commencement of corporate business operations, the following documents and certificates shall be submitted:

- (1) a registration application signed by the person in charge of preparatory matters;
- (2) a document of approval issued by the department in charge or the examining and approving organ;
- (3) the articles of association;
- (4) a certificate of credit worthiness and a certificate of capital verification, or a capital guarantee;
- (5) identity papers of the principal persons in charge of the enterprise;
- (6) a certificate of domicile and certification of the right of use of business premises;
- (7) other relevant documents and certificates.

**Article 16.** An enterprise shall be deemed to be established after the examination, approval and registration by a competent registration organ of its application to register the commencement of corporate business operations and the issue of a Corporate Business Licence. A corporation may order its common seal, open a bank account, sign contracts and engage in business activities, based on its Corporate Business Licence.

A competent registration organ may authorise the issue of duplicate copies of a Corporate

**Business Licence in accordance with the business development requirements of a corporation.**

## **CHAPTER VI AMENDMENT OF REGISTRATION**

**Article 17.** A corporation which needs to amend details regarding its name, domicile, business premises, legal representative, economic nature, scope of business, registered capital or duration of operations or needs to register the establishment or abolition of a branch organisation shall apply to register the amendment.

**Article 18.** A corporation applying to register an amendment shall submit an application to a competent registration organ within 30 days of obtaining the approval of the department in charge or the examining and approving organ.

**Article 19.** An application to register an amendment, register the commencement of business operations or cancel registration, due to the division, merger or change of business premises of a corporation, shall be submitted to the competent registration organ within 30 days of obtaining the approval of the department in charge or the examining and approving organ.

## **CHAPTER VII CANCELLATION OF REGISTRATION**

**Article 20.** If a corporation closes down its operations, is abolished, declared bankrupt or terminates its operations for some other reason, procedures for cancelling registration shall be carried out with the competent registration organ.

**Article 21.** To cancel registration, a corporation shall submit an application for cancellation of registration signed by its legal representative, a document of approval issued by its department in charge or examining and approving organ and a certificate of debt clearance or a balance sheet issued by its liquidators. After a competent registration organ has verified and approved the cancellation application, it shall recover the Corporate Business Licence, any duplicate copies and the corporate seal of the corporation and shall notify the bank with which the corporation has an account.

**Article 22.** A corporation which fails to commence business operations within six months of being issued with a Corporate Business Licence or which suspends its operations for period in excess of one year shall be seen as having closed down its business operations. A competent registration organ shall recover its Corporate Business Licence, any duplicate copies and its corporate seal and shall notify the bank with which the corporation has an account.

## **CHAPTER VIII PUBLIC NOTICES, ANNUAL REVIEWS AND LICENCE**

## **ADMINISTRATION**

**Article 23.** If an enterprise is commencing operations, amending its name or cancelling its registration, a competent registration organ shall issue a public notice stating the details of the registration, Other units shall not be permitted to issue such notices without the approval of a competent registration organ.

**Article 24.** An annual review system shall be implemented as part of the administration of corporation registration. A corporation shall submit an annual review report and a balance sheet or a statement of assets and liabilities at the time specified by the competent registration organ. The competent registration organ shall examine the main items of the corporation registration.

**Article 25.** The Corporate Business Licence issued to a corporation by a competent registration organ shall act as its document of credence. Except in an event when a competent registration organ may recover or revoke the Licence in line with legal procedure, no other unit or individual shall be permitted to recover, retain or destroy it.

A corporation which loses its Corporate Business Licence or a duplicate copy of the Licence may only apply to be issued with a replacement after notice of the loss has been published in the newspaper.

The forgery, alteration, lease, lending, transfer, sale or unauthorised reproduction of a Corporate Business Licence or duplicate copy shall not be permitted.

**Article 26.** A corporation requiring registration of its commencement of business operations, registration of an amendment or the handling of an annual review shall pay registration fees or annual review fees in accordance with regulations. Fees for the registration of the commencement of business operations shall be levied at 0.1% of the total amount of registered capital. If the registered capital exceeds 10,000,000 yuan, the excess amount shall be subject to a levy of 0.05%. If the registered capital exceeds 100,000,000 yuan, the excess amount shall be exempt from further levying. The minimum amount to be levied as registration fees shall be 50 yuan. The State Administration for Industry and Commerce shall determine provisions concerning fees for the registration of amendments and annual review fees.

## **CHAPTER IX ADMINISTRATION OF THE REGISTRATION OF THE BUSINESS ACTIVITIES OF INSTITUTIONS AND SOCIAL ORGANISATIONS OF A TECHNICAL NATURE**

**Article 27.** If an institution or social organisation of a technical nature establishes an enterprise which satisfies the requirements of a corporation in accordance with relevant

**State regulations, the enterprise shall apply for registration and may only commence its business activities after being examined and approved by a competent registration organ and issued with a Corporate Business Licence.**

**Article 28. If an institution which is no longer receiving State fund allocations or a social organisation of a technical nature wishing to conduct business activities proposes to engage in entrepreneurial operations as prescribed by relevant State regulations and satisfies the requirements of a corporation, it shall apply for registration and may only commence its business activities after being examined and approved by a competent registration organ and issued with a Corporate business Licence.**

## **CHAPTER X SUPERVISION AND CONTROL**

**Article 29. A competent registration organ shall exercise the following supervisory and control functions and powers over a corporation:**

**(1) supervising a corporation in its handling of the registration of commencement of business operations, registration of an amendment or cancellation of registration in accordance with regulations;**

**(2) supervising a corporation in its performance of business activities in accordance with the items of registration, the articles of association and the contract;**

**(3) supervising the observance by a corporation and its legal representative of State laws, statutory regulations and policies;**

**(4) halting, investigating and dealing with any illegal economic activities undertaken by a corporation, as well as safeguarding the legal rights and interests of the corporation.**

**Article 30. A competent registration organ may, depending on the circumstances, issue a warning, impose a fine, confiscate illegal income, order the suspension of business operations until the matter is rectified or confiscate or revoke a Corporate Business Licence if a corporation is involved in any of the following acts:**

**(1) withholding the truth or practising fraud as regards a registration application or unlawfully commencing business before completing examination, approval and registration procedures;**

**(2) amending any of the main items of registration without authorisation or engaging in business activities beyond the approved and registered scope of business;**

**(3) failing to cancel registration in accordance with regulations or failing to submit an**

annual review report or to carry out annual review procedures in accordance with the regulations;

(4) forging, altering, leasing, lending, transferring, selling or reproducing without authorisation a Corporate Business Licence or duplicate copy;

(5) withdrawing or transferring capital or concealing assets in order to evade payment of debts;

(6) engaging in other illegal business activities.

When penalizing a corporation pursuant to the aforesaid provisions, the administrative liability and economic liability of the legal representative shall be investigated in accordance with the circumstances of the illegal act. Criminal liability shall be pursued by the judicial organs in accordance with the law if there has been a violation of the criminal law.

**Article 31.** A competent registration organ dealing with the illegal activities of a corporation shall ascertain the facts and handle the matter in accordance with the law. The parties concerned shall be notified in writing of the penalty decision.

**Article 32.** A corporation which disagrees with the penalty decision of a competent registration organ may, within 15 days of receiving notice of the decision, apply to a higher level competent registration organ for reconsideration. The higher level competent registration organ shall issue a decision on the review within 30 days of receiving the review application. If the applicant disagrees with the review decision, it may lodge an appeal with the people's court within 30 days of receiving notice of the decision. If a corporation fails both to initiate legal proceedings and to fulfil the penalty decision within the prescribed period, the competent registration organ may notify the corporation's bank to transfer the amount due from its account, in accordance with the stipulated procedures.

**Article 33.** If a corporation has its Corporate Business Licence revoked, the competent registration organ shall also recover its common seal and notify its bank of the cancellation of the corporation's registration. the relevant department in charge or a liquidator shall settle matters concerning the claims and debts of the corporation.

**Article 34.** Administrative sanctions and monetary penalties shall be imposed in accordance with the circumstances if personnel of a department in charge, an examining and approving organ or a competent registration organ violate the provisions of these Regulations, seriously neglect their duty, abuse their powers of office, practise graft, demand or accept bribes or infringe upon the rights and interests of a corporation, Criminal liability shall be pursued by the judicial organs if there has been a violation of

the criminal law.

## CHAPTER XI SUPPLEMENTARY PRINCIPLES

**Article 35.** If a corporation establishes a branch organisation which is unable to assume civil liability independently, the corporation shall apply for the branch registration and, following examination and approval by a competent registration organ and the issue of a Business Licence, business activities may be conducted within the approved and registered scope of business.

In accordance with relevant State regulations, if a State funded institution or social organisation of a technical nature engages in business activities or establishes an enterprise which does not qualify as a corporation, the relevant unit shall apply for registration and, following examination and approval by a competent registration organ and the issue of a business Licence, business activities may be conducted within the approved and registered scope of business.

Detailed measures for administering registration shall be exercised with reference to the provisions of these Regulations.

**Article 36.** Newly established enterprises approved by the relevant State Council departments or planning departments at the various levels shall be required to complete preparatory registration on the expiry of one year of their preparatory term, in accordance with specific regulations.

**Article 37.** Those enterprises which, before the implementation of these Regulations, qualify for the status of a legal person and have already been examined, approved and registered by a competent registration organ shall not be required to undertake separate procedures for registration as a corporation.

**Article 38.** The State Administration for Industry and Commerce shall be responsible for the interpretation of these Regulations and shall formulate detailed implementing rules.

**Article 39.** These regulations shall take effect from 1 July 1988. The Measures of the People's Republic of China on the Administration of the Registration of Sino-foreign Joint Equity Enterprises, promulgated 26 July 1980 by the State Council; the Regulations on the Administration of the Registration of Industrial and Commercial Enterprises, promulgated 9 August 1982 by the State Council and the Provisional Regulations on the Administration of Company Registration, approved 14 August 1985 by the State Council and promulgated 25 August 1985 by the State Administration for Industry and Commerce shall be annulled simultaneously.

【法规标题】中华人民共和国企业法人登记管理条例

【发布部门】国务院

【发文字号】国务院令第 1 号

【批准部门】

【批准日期】

【发布日期】1988.06.03

【实施日期】1988.07.01

【时效性】**现行有效**

【效力级别】行政法规

【法规类别】企业登记管理/企业登记管理

【唯一标志】3858

## 【全文】

### 中华人民共和国国务院令

《中华人民共和国企业法人登记管理条例》已经 1988 年 5 月 13 日国务院第四次常务会议通过，现予发布，自 1988 年 7 月 1 日起施行。

总理 李鹏

1988 年 6 月 3 日

### 中华人民共和国企业法人登记管理条例

## 第一章 总则

**第一条** 为建立企业法人登记管理制度，确认企业法人资格，保障企业合法权益，取缔非法经营，维护社会经济秩序，根据《中华人民共和国民法通则》的有关规定，制定本条例。

(相关资料: 实务指南)

**第二条** 具备法人条件的下列企业，应当依照本条例的规定办理企业法人登记：

(一) 全民所有制企业；

(二) 集体所有制企业；

(三) 联营企业；

(四) 在中华人民共和国境内设立的中外合资经营企业、中外合作经营企业和外资企业；

(五) 私营企业；

(六) 依法需要办理企业法人登记的其他企业。

(相关资料: 地方法规 1 篇 裁判文书 1 篇 实务指南)

**第三条** 申请企业法人登记, 经企业法人登记主管机关审核, 准予登记注册的, 领取《企业法人营业执照》, 取得法人资格, 其合法权益受国家法律保护。

依法需要办理企业法人登记的, 未经企业法人登记主管机关核准登记注册, 不得从事经营活动。(相关资料: 部门规章 1 篇 地方法规 2 篇 裁判文书 6 篇 相关论文 3 篇 实务指南)

## 第二章 登记主管机关

**第四条** 企业法人登记主管机关(以下简称登记主管机关)是国家工商行政管理局和地方各级工商行政管理局。各级登记主管机关在上级登记主管机关的领导下, 依法履行职责, 不受非法干预。

(相关资料: 部门规章 2 篇 司法解释 2 篇 地方法规 6 篇 裁判文书 2 篇 实务指南)

**第五条** 经国务院或者国务院授权部门批准的全国性公司、企业集团、经营进出口业务的公司, 由国家工商行政管理局核准登记注册。中外合资经营企业、中外合作经营企业、外资企业由国家工商行政管理局或者国家工商行政管理局授权的地方工商行政管理局核准登记注册。

全国性公司的子(分)公司, 经省、自治区、直辖市人民政府或其授权部门批准设立的企业、企业集团、经营进出口业务的公司, 由省、自治区、直辖市工商行政管理局核准登记注册。

其他企业, 由所在市、县(区)工商行政管理局核准登记注册。

(相关资料: 部门规章 4 篇 地方法规 4 篇 裁判文书 1 篇 实务指南)

**第六条** 各级登记主管机关, 应当建立企业法人登记档案和登记统计制度, 掌握企业法人登记有关的基础信息, 为发展有计划的商品经济服务。

登记主管机关应当根据社会需要, 有计划地开展向公众提供企业法人登记资料的服务。(相关资料: 裁判文书 1 篇 实务指南)

## 第三章 登记条件和申请登记单位

**第七条** 申请企业法人登记的单位应当具备下列条件:

- (一) 名称、组织机构和章程;
- (二) 固定的经营场所和必要的设施;
- (三) 符合国家规定并与其生产经营和服务规模相适应的资金数额和从业人员;
- (四) 能够独立承担民事责任;
- (五) 符合国家法律、法规和政策规定的经营范围。

(相关资料: 部门规章 2 篇 地方法规 3 篇 裁判文书 3 篇 实务指南)

**第八条** 企业办理企业法人登记,由该企业的组建负责人申请。

独立承担民事责任的联营企业办理企业法人登记,由联营企业的组建负责人申请。(相关资料: 实务指南)

#### 第四章 登记注册事项

**第九条** 企业法人登记注册的主要事项:企业法人名称、住所、经营场所、法定代表人、经济性质、经营范围、经营方式、注册资金、从业人数、经营期限、分支机构。

(相关资料: 部门规章 4 篇 相关论文 2 篇 实务指南)

**第十条** 企业法人只准使用一个名称。企业法人申请登记注册的名称由登记主管机关核定,经核准登记注册后在规定的范围内享有专用权。

申请设立中外合资经营企业、中外合作经营企业和外资企业应当在合同、章程审批之前,同登记主管机关申请企业名称登记。

(相关资料: 部门规章 1 篇 地方法规 2 篇 裁判文书 7 篇 相关论文 1 篇 实务指南)

**第十一条** 登记主管机关核准登记注册的企业法人的法定代表人是代表企业行使职权的签字人。法定代表人的签字应当向登记主管机关备案。

(相关资料: 地方法规 1 篇 裁判文书 1 篇 实务指南)

**第十二条** 注册资金是国家授予企业法人经营管理的财产或者企业法人自有财产的数额体现。

企业法人办理开业登记,申请注册的资金数额与实有资金不一致的,按照国家有关规定办理。

(相关资料: 裁判文书 1 篇 实务指南)

**第十三条** 企业法人的经营范围应当与其资金、场地、设备、从业人员以及技术力量相适应;按照国

家有关规定，可以一业为主，兼营他业。企业法人应当在核准登记注册的经营范围内从事经营活动。(相关资料: 部门规章 2 篇 实务指南)

## 第五章 开业登记

**第十四条** 企业法人办理开业登记，应当在主管部门或者审批机关批准后三十日内，向登记主管机关提出申请；没有主管部门、审批机关的企业申请开业登记，由登记主管机关进行审查。登记主管机关应当在受理申请后三十日内，做出核准登记或者不予核准登记的决定。

(相关资料: 地方法规 1 篇 裁判文书 1 篇 实务指南)

**第十五条** 申请企业法人开业登记，应当提交下列文件、证件：

- (一) 组建负责人签署的登记申请书；
- (二) 主管部门或者审批机关的批准文件；
- (三) 组织章程；
- (四) 资金信用证明、验资证明或者资金担保；
- (五) 企业主要负责人的身份证明；
- (六) 住所和经营场所使用证明；
- (七) 其他有关文件、证件。

(相关资料: 部门规章 6 篇 裁判文书 6 篇 实务指南)

**第十六条** 申请企业法人开业登记的单位，经登记主管机关核准登记注册，领取《企业法人营业执照》后，企业即告成立。企业法人凭据《企业法人营业执照》可以刻制公章、开立银行帐户、签订合同，进行经营活动。

登记主管机关可以根据企业法人开展业务的需要，核发《企业法人营业执照》副本。(相关资料: 裁判文书 3 篇 实务指南)

## 第六章 变更登记

**第十七条** 企业法人改变名称、住所、经营场所、法定代表人、经济性质、经营范围、经营方式、注

册资金、经营期限，以及增设或者撤销分支机构，应当申请办理变更登记。

**(相关资料:** 部门规章 6 篇 地方法规 2 篇 裁判文书 7 篇 实务指南)

**第十八条** 企业法人申请变更登记，应当在主管部门或者审批机关批准后三十日内，向登记主管机关申请办理变更登记。

**(相关资料:** 地方法规 1 篇 裁判文书 2 篇 实务指南)

**第十九条** 企业法人分立、合并、迁移，应当在主管部门或者审批机关批准后三十日内，向登记主管机关申请办理变更登记、开业登记或者注销登记。**(相关资料:** 部门规章 2 篇 裁判文书 1 篇 实务指南)

## 第七章 注销登记

**第二十条** 企业法人歇业、被撤销、宣告破产或者因其他原因终止营业，应当向登记主管机关办理注销登记。

**(相关资料:** 部门规章 4 篇 地方法规 3 篇 裁判文书 2 篇 相关论文 1 篇 实务指南)

**第二十一条** 企业法人办理注销登记，应当提交法定代表人签署的申请注销登记报告、主管部门或者审批机关的批准文件、清理债务完结的证明或者清算组织负责清理债权债务的文件。经登记主管机关核准后，收缴《企业法人营业执照》、《企业法人营业执照》副本，收缴公章，并将注销登记情况告知其开户银行。

**(相关资料:** 部门规章 2 篇 裁判文书 3 篇 实务指南)

**第二十二条** 企业法人领取《企业法人营业执照》后，满六个月尚未开展经营活动或者停止经营活动满一年的，视同歇业，登记主管机关应当收缴《企业法人营业执照》、《企业法人营业执照》副本，收缴公章，并将注销登记情况告知开户银行。**(相关资料:** 部门规章 3 篇 司法解释 1 篇 裁判文书 10 篇 实务指南)

## 第八章 公告、年检和证照管理

**第二十三条** 企业开业、变更名称、注销，由登记主管机关发布企业法人登记公告。未经登记主管机

关批准，其他单位不得发布企业法人登记公告。

**(相关资料:** 裁判文书 1 篇 实务指南)

**第二十四条** 企业法人登记管理实行年度检验制度。企业法人应当按照登记主管机关规定的时间提交年检报告书、资金平衡表或者资产负债表。登记主管机关应当对企业法人登记的主要事项进行审查。

**(相关资料:** 地方法规 4 篇 相关论文 1 篇 实务指南)

**第二十五条** 登记主管机关核发的《企业法人营业执照》是企业法人凭证，除登记主管机关依照法定程序可以扣缴或者吊销外，其他任何单位和个人不得收缴、扣押、毁坏。

企业法人遗失《企业法人营业执照》、《企业法人营业执照》副本，必须登报声明后，方可申请补领。

《企业法人营业执照》、《企业法人营业执照》副本，不得伪造、涂改、出租、出借、转让、出卖和擅自复印。

**(相关资料:** 部门规章 1 篇 地方法规 1 篇 裁判文书 2 篇 相关论文 2 篇 实务指南)

**第二十六条** 企业法人办理开业登记、变更登记、年度检验，应当按照规定缴纳登记费、年检费。开业登记费按注册资金总额的 1‰ 缴纳；注册资金超过一千万元的，超过部分按 0.5‰ 缴纳；注册资金超过一亿元的，超过部分不再缴纳。登记费最低额为五十元。变更登记费、年检费的缴纳数额由国家工商行政管理局规定。**(相关资料:** 部门规章 1 篇 地方法规 2 篇 相关论文 1 篇 实务指南)

## 第九章 事业单位、科技性的社会团体从事经营活动的登记管理

**第二十七条** 事业单位、科技性的社会团体根据国家有关规定，设立具备法人条件的企业，由该企业申请登记，经登记主管机关核准，领取《企业法人营业执照》，方可从事经营活动。

**(相关资料:** 部门规章 1 篇 实务指南)

**第二十八条** 根据国家有关规定，实行企业化经营，国家不再核拨经费的事业单位和从事经营活动的科技性的社会团体，具备企业法人登记条件的，由该单位申请登记，经登记主管机关核准，领取《企业法人营业执照》，方可从事经营活动。**(相关资料:** 部门规章 2 篇 裁判文书 1 篇 实务指南)

## 第十章 监督管理

**第二十九条** 登记主管机关对企业法人依法履行下列监督管理职责：

- (一) 监督企业法人按照规定办理开业、变更、注销登记；
- (二) 监督企业法人按照登记注册事项和章程、合同从事经营活动；
- (三) 监督企业法人和法定代表人遵守国家法律、法规和政策；
- (四) 制止和查处企业法人的违法经营活动，保护企业法人的合法权益。

**(相关资料:** 实务指南)

**第三十条** 企业法人有下列情形之一的，登记主管机关可以根据情况分别给予警告、罚款、没收非法所得、停业整顿、扣缴、吊销《企业法人营业执照》的处罚：

- (一) 登记中隐瞒起初情况、弄虚作假或者未经核准登记注册擅自开业的；
- (二) 擅自改变主要登记事项或者超出核准登记的经营范围从事经营活动的；
- (三) 不按照规定办理注销登记或者不按照规定报送年检报告书，办理年检的；
- (四) 伪造、涂改、出租、出借、转让、出卖或者擅自复印《企业法人营业执照》、《企业法人营业
- 执照》副本的；
- (五) 抽逃、转移资金，隐匿财产逃避债务的；
- (六) 从事非法经营活动的。

对企业法人按照上述规定进行处罚时，应当根据违法行为的情节，追究法定代表人的行政责任、经济责任；触犯刑律的，由司法机关依法追究刑事责任。

**(相关资料:** 部门规章 20 篇 地方法规 7 篇 裁判文书 3 篇 实务指南)

**第三十一条** 登记主管机关处理企业法人违法活动，必须查明事实，依法处理，并将处理决定书面通知当事人。

**(相关资料:** 实务指南)

**第三十二条** 企业法人对登记主管机关的处罚不服时，可以在收到处罚通知后十五日内向上一级登记主管机关申请复议。上级登记主管机关应当在收到复议申请之日起三十日内作出复议决定。申请人对复议决定不服的，可以在收到复议通知之日起三十日内向人民法院起诉。逾期不提出申诉又不缴纳罚没款的，登记主管机关可以按照规定程序通知其开户银行予以划拨。

**(相关资料:** 部门规章 4 篇 裁判文书 1 篇 实务指南)

**第三十三条** 企业法人被吊销《企业法人营业执照》，登记主管机关应当收缴其公章，并将注销登记情

况告知其开户银行，其债权债务由主管部门或者清算组织负责清理。

(相关资料: 部门规章 3 篇 司法解释 1 篇 地方法规 1 篇 裁判文书 33 篇 相关论文 3 篇 实务指南)

**第三十四条** 主管部门、审批机关、登记主管机关的工作人员违反本条例规定，严重失职、滥用职权、营私舞弊、索贿受贿或者侵害企业法人合法权益的，应当根据情节给予行政处分和经济处罚；触犯刑律的，由司法机关依法追究刑事责任。(相关资料: 实务指南)

## 第十一章 附则

**第三十五条** 企业法人设立不能独立承担民事责任的分支机构，由该企业法人申请登记，经登记主管机关核准，领取《营业执照》，在核准登记的经营范围内从事经营活动。

根据国家有关规定，由国家核拨经费的事业单位、科技性的社会团体从事经营活动或者设立不具备法人条件的企业，由该单位申请登记，经登记主管机关核准，领取《营业执照》，在核准登记的经营范围内从事经营活动。

具体登记管理参照本条例的规定执行。

(相关资料: 部门规章 5 篇 地方法规 3 篇 裁判文书 2 篇 实务指南)

**第三十六条** 经国务院有关部门或者各级计划部门批准的新建企业，其筹建期满一年的，应当按照专项规定办理筹建登记。

(相关资料: 部门规章 3 篇 地方法规 2 篇 实务指南)

**第三十七条** 本条例施行前，具备法人条件的企业，已经登记管机关核准登记注册的，不再另行办理企业法人登记。

(相关资料: 实务指南)

**第三十八条** 本条例由国家工商行政管理局负责解释；施行细则由国家工商行政管理局制定。

(相关资料: 部门规章 6 篇 地方法规 1 篇 实务指南)

**第三十九条** 本条例自 1988 年 7 月 1 日起施行。1980 年 7 月 26 日国务院发布的《中外合资经营企业登记管理办法》，1982 年 8 月 9 日国务院发布的《[工商企业登记管理条例](#)》，1985 年 8 月 14 日国务院批准、1985 年 8 月 25 日国家工商行政管理局发布的《公司登记管理暂行规定》同时废止。